

# Administration

**TABLE 2 – SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,  
BY FISCAL YEAR, 1989-90 TO 1999-00**  
(In thousands of dollars)

Revenue source	1989-90	1994-95	1998-99	1999-00
1	2	3	4	5
Local taxes on state-assessed properties <sup>a</sup> .....	\$735,459	\$752,976	\$761,224	\$757,926
Private car taxes .....	4,418	8,697	6,354	6,740
Fuel taxes and fees:				
Motor vehicle fuel license taxes: <sup>b</sup>				
Gasoline tax .....	1,217,652	2,397,107	2,595,479	2,623,631
Jet fuel tax .....	1,246	1,308	1,917	2,536
Subtotals .....	1,218,898	2,398,414	2,597,396	2,626,167
Diesel and use fuel taxes <sup>c</sup> .....	159,094	316,137	422,506	451,928
Fees .....	79	89	249	277
Subtotals .....	159,172	316,227	422,755	452,205
Fuel total .....	1,378,071	2,714,641	3,020,151	3,078,372
Sales and use taxes and fees: <sup>d</sup>				
State taxes <sup>e,h</sup> .....	13,564,696	14,798,018	19,127,134	21,327,122
State disaster relief tax <sup>f</sup> .....	353,219	1,189	-283	2
Local revenue fund state sales tax <sup>g</sup> .....	–	1,479,693	1,882,248	2,125,085
Public safety fund sales tax <sup>h</sup> .....	–	1,480,278	1,882,081	2,125,102
City and county taxes .....	2,850,838	2,970,504	3,726,056	4,195,761
County transportation tax .....	716,068	743,261	930,749	1,048,743
Special district taxes .....	1,285,800	1,942,091	2,451,198	2,783,553
Fees .....	1,307	1,459	577	826
Totals .....	18,771,927	23,416,494	29,999,760	33,606,195
Alcoholic beverage taxes: <sup>d</sup>				
Taxes on beer and wine .....	30,996	138,806	145,083	147,199
Taxes on distilled spirits .....	97,527	130,151	128,040	134,970
Totals .....	128,523	268,957	273,124	282,168
Cigarette and tobacco products taxes: <sup>d</sup>				
Cigarette tax .....	217,506	174,544	150,190	132,199
Cigarette and tobacco products surtax <sup>j</sup> .....	572,844	466,605	406,384	373,193
Breast cancer research cigarette stamp tax <sup>k</sup> .....	–	34,922	30,047	29,326
Children and families first cigarette stamp tax <sup>l</sup> .....	–	–	391,158	686,146
Totals .....	790,350	676,070	977,778	1,220,864
Electrical Energy Tax .....	39,332	41,660	44,210	47,772
Emergency Telephone Users' Surcharge .....	52,099	74,690	97,461	106,007
Universal Telephone Service Tax <sup>m</sup> .....	-784	–	–	–
Timber Yield Tax .....	21,671	27,330	22,675	24,600
Hazardous substances taxes and other environmental fees <sup>n</sup> .....	116,513	251,995	329,764	329,756
Grand totals .....	\$22,037,580	\$28,233,510	\$35,532,501	\$39,460,400 <sup>o</sup>

- a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.
- b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
- d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.
- e. Effective July 15, 1991, the state sales tax rate was increased to 5-1/2 percent from 4-3/4 percent.
- f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.
- g. This 1/2 percent sales tax became effective July 15, 1991.
- h. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993, through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.
- i. Includes \$65,252,000 in 1989-90 earmarked for cities and counties.
- j. This tax became effective January 1, 1989.
- k. This tax became effective January 1, 1994, to raise funds for breast cancer research, detection services, and education.
- l. This tax became effective January 1, 1999, to raise funds for early childhood development programs.
- m. This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- n. Revenues were first received under these programs in 1981-82 for hazardous waste.
- o. Insurance taxes amounted to \$1,190,563,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.